

What is claimed is:

1. A light-diffusing sheet comprising a light-diffusing layer, which is made of a resin coating layer having a minute unevenness formed on a surface thereof, is formed on at least one side of a transparent film,

wherein the transparent film includes a thermoplastic resin (A) having a substituted and/or non-substituted imido group in a side chain, and a thermoplastic resin (B) having a substituted and/or non-substituted phenyl group and nitrile group in a side chain.

2. The light-diffusing sheet according to claim 1, wherein a ratio of an internal haze value to a total haze value of the light-diffusing sheet (internal haze value/total haze value) is 0.5 or more and less than 1 and the total haze value is in the range of from 30% to 70%,

wherein the total haze value is a haze value of a light-diffusing sheet and the internal haze value is a value obtained by subtracting a haze value 11% from a haze value measured in a state where a pressure-sensitive adhesive coated transparent sheet having a haze value 11% is adhered onto the minute of unevenness shape surface rough of the light-diffusing sheet.

3. The light-diffusing sheet according to claim 1 or 2,

wherein the resin coating layer comprises fine particles and the surface unevenness shape of the resin coating layer is formed with the fine particles.

5 4. The light-diffusing sheet according to claim 3, wherein the fine particles are organic fine particles.

 5. The light-diffusing sheet according to any of claims 1 to 4, wherein the resin coating layer is formed with an ultraviolet
10 curing resin.

 6. The light-diffusing sheet according to any of claims 1 to 5, wherein if in the transparent film, a direction along which an in-plane refractive index is maximized is X axis, a direction
15 perpendicular to X axis is Y axis, a thickness direction of the film is Z axis; refractive indexes in the respective axis directions are n_x , n_y and n_z ; and a thickness of the transparent film is d (nm) by definition, the transparent film satisfies the following relations:

 in-plane retardation $R_e = (n_x - n_y) \times d \leq 20$ nm and
20 thickness direction retardation $R_{th} = \{(n_x + n_y)/2 - n_z\} \times d \leq$
30 nm.

 7. The light-diffusing sheet according to any of claims 1 to 6, wherein the transparent film is a biaxially stretched film.

25

8. A light-diffusing sheet, a low refractive index layer lower in refractive index than the resin coating layer is provided on the unevenness surface of the resin coating layer of the light-diffusing sheet according to any of claims 1 to 7.

5

9. An optical element comprising the light-diffusing sheet according to any of Claim 1 to Claim 9 provided on one side or both sides of an optical element.

10

10. An image viewing display comprising the optical element according to claim 9.